CIFT-620SD (1/07)

**Louisiana Department
of Revenue**

Post Office Box 91011
Baton Rouge, LA 70821-9011

You MUST enter your Revenue
Account Number here: ▶ _____

▶ For office use only. ☐

Louisiana Corporation **Income Tax** Return for **2006** or Fiscal Year	Louisiana Corporation **Franchise Tax** Return for **2007** or Fiscal Year
Begun _____, 2006	Begun _____, 2007
Ended _____, 2007	Ended _____, 2008

Calendar year returns are due **April 15.** See instructions for fiscal years.

○ Final return
○ Short period return

Mark the appropriate circle for Short period or Final return.

▶ ○ For name change, mark circle.
▶ ○ For address change, mark circle.
▶ ○ For amended return, mark circle.
▶ ○ Extension
▶ ○ Entity is not required to file franchise tax

Legal Name

Trade Name

Address

City   State   ZIP

Please print corporation name and complete mailing address above.

A.	Federal Employer Identification Number	A. ▶		
B.	Federal taxable income	B. ▶		00
C.	Federal income tax	C. ▶		00
D.	Income tax apportionment percentage (two decimal places)	D. ▶	___ ___ ___ . ___ ___	%
E.	Gross revenues	E. ▶		00
F.	Total assets	F. ▶		00
G.	NAICS code	G. ▶		
H.	Was the income of this corporation included in a consolidated federal income tax return?	H. ▶	☐ Yes ☐ No	
I.	Is an Apportionment and Allocation Schedule (CIFT-620A) included with this return?	I. ▶	☐ Yes ☐ No	
J.	Do the books of the corporation contain intercompany debt?	J. ▶	☐ Yes ☐ No	
K.	Is borrowed capital computed on a calendar or fiscal year closing immediately prior to August 28, 2005?	K. ▶	☐ Yes ☐ No	

Computation of Income Tax

1A.	Louisiana net income before loss adjustments and federal income tax deduction (Schedule D, Line 12 of CIFT-620 or Schedule P, Line 31 of CIFT-620-A)	1A. ▶		00
1B.	Subchapter S corporation exclusion (See instructions.) **Attach schedule.**	1B. ▶		00
1C.	Loss carryforward [$ _____ .00] less federal tax refund applicable to loss [$ _____ .00] **Attach schedule.**	1C. ▶		00
1D.	Loss carryback [$ _____ .00] less federal tax refund applicable to loss [$ _____ .00] **Attach schedule.**	1D. ▶		00
1E.	Federal income tax deduction (See instructions.)	1E. ▶		00
1E1.	Federal Disaster Relief Credit(s) (See instructions.)	1E1. ▶		00
1F.	Louisiana taxable income (Subtract Lines 1B, 1C, 1D, and 1E from Line 1A.)	1F. ▶		00
2.	Louisiana income tax (Schedule E, Line 4)	2. ▶		00
3.	Total nonrefundable income tax credits (From Schedule NRC, Line 11)	3. ▶		00
4.	Income tax after nonrefundable credits (Subtract Line 3 from Line 2.)	4. ▶		00
5.	Estimated tax payments (Schedule I, Line 7)	5. ▶		00
6.	Amount of income tax due or overpayment (Subtract Line 5 from Line 4.)	6. ▶		00

**✱Complete the following page, sign and date return and remit
any amount due shown on Line 25. Do not send cash.**

Computation of Franchise Tax

7A. Total capital stock, surplus, undivided profits, & borrowed capital (Schedule A-1, Line 25, Column 3)	7A. ▶	00
7B. Franchise tax apportionment percentage (Schedule N, Line 1D or Line 4, of CIFT-620A) (Carry to 2 decimal places or 100.00%.)	7B. ▶ __ __ __ . __ __	%
7C. Franchise taxable base (Multiply Line 7A by Line 7B.)	7C. ▶	00
8. Amount of assessed value of real and personal property in Louisiana in 2006	8. ▶	00
9. Louisiana franchise tax (From Schedule F, Line 6)	9. ▶	00
10. Total nonrefundable franchise tax credits (From Schedule NRC, Line 12)	10. ▶	00
11. Franchise tax after nonrefundable credits (Subtract Line 10 from Line 9.)	11. ▶	00
12. Previous payments	12. ▶	00
13. Amount of franchise tax due or overpayment (Subtract Line 12 from Line 11.)	13. ▶	00

Net Amount Due

14. Total income and franchise tax due or overpayment (Add Lines 6 and 13.)	14. ▶	00
15. Total refundable credits (From Schedule RC, Line 10)	15. ▶	00
16. Net income and franchise taxes overpayment (See instructions.)	16. ▶	00
17. Amount of overpayment you want to donate to The Military Family Assistance Fund	17. ▶	00
18. Amount of overpayment you want **Refunded**	18. ▶	00
19. Amount of overpayment you want **Credited** to 2007	19. ▶	00
20. Amount owed (If Line14 is greater than Line 15, subtract Line 15 from Line 14 and enter the amount.)	20. ▶	00
21. Delinquent filing penalty (See instructions.)	21. ▶	00
22. Delinquent payment penalty (See instructions.)	22. ▶	00
23. Interest (See instructions.)	23. ▶	00
24. Additional donation to The Military Family Assistance Fund	24. ▶	00
25. Total amount due (Add Lines 20 through 24.) Make payment to Louisiana Department of Revenue. *Do not send cash.*	25. ▶	00

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

_____
Print name of officer

_____
Signature of officer

_____
Title of officer

(_____) _____   _____
Telephone   Date

_____
Signature of preparer

_____
Firm name

(_____) _____   _____
Telephone   Date

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Enter your Revenue Account Number here. ▶ _____

Schedule NRC – Nonrefundable Tax Credits, Exemptions, and Rebates				
Description	**Code**	**Corporation Income Tax (A)**		**Corporation Franchise Tax (B)**
1. ▶			00	00
2. ▶			00	00
3. ▶			00	00
4. ▶			00	00
5. ▶			00	00
6. ▶			00	00
7. ▶			00	00
8. ▶			00	00
9. ▶			00	00
10. ▶			00	00
11. Total Income Tax Credits: Add amounts in Column A. Print here and on CIFT-620, Line 3. ▶			00	
12. Total Franchise Tax Credits: Add amounts in Column B. Print here and on CIFT-620, Line 10. ▶				00
Schedule RC – Refundable Tax Credits and Rebates				
1. Inventory Tax Credit ▶				00
2. Ad Valorem Tax Credit for Certain Natural Gas Facilities ▶				00
3. Ad Valorem Tax Credit for Offshore Vessels ▶				00
4. Sound Recording Investor Tax Credit ▶				00
5. Telephone Company Property Tax Credit ▶				00
6. Prison Industry Enhancement Credit ▶				00
7. Urban Revitalization ▶				00
8. Quality Jobs Program Rebate ▶				00
9. Insurance Assessment Refund ▶				00
10. Add Lines 1 through 9. Print the result here and on Line 15 of Form CIFT-620. ▶				00

For further information about these credits, please see instructions beginning on page 17.

Description	Code
Premium Tax	100
Bone Marrow	120
Nonviolent Offenders	140
Qualified Playgrounds	150
Debt Issuance	155
Contributions to Educational Institutions	160
Employee and Dependent Health Insurance	165
Donations to Public Schools	170
Donations of Materials, Equipment, Advisors, Instructors	175
Angel Investor	180
Other	199

Description	Code
Atchafalaya Trace	200
Vehicle Alternative Fuel	206
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212
New Markets	214
Brownfields Investor	216
Dedicated Research	220
LCDFI Credit	222
New Jobs Credit	224
Refunds by Utilities	226

Description	Code
Eligible Re-entrants	228
Neighborhood Assistance	230
Motion Picture Investment	251
Research and Development	252
Historic Structures	253
Digital Interactive Media	254
Technology Commercialization	255
Motion Picture Resident	256
Capital Company	257
Other	299

Description	Code
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399

Schedule A – Balance Sheet

ASSETS	1. Beginning of year	2. End of year
1. Cash		
2. Trade notes and accounts receivable		
3. Reserve for bad debts	( )	( )
4. Inventories		
5. Investment in United States government obligations		
6. Other current assets (Attach schedule.)		
7. Loans to stockholders		
8. Stock and obligations of subsidiaries		
9. Other investments (Attach schedule.)		
10. Buildings and other fixed depreciable assets		
11. Accumulated amortization and depreciation	( )	( )
12. Depletable assets		
13. Accumulated depletion	( )	( )
14. Land		
15. Intangible assets		
16. Accumulated amortization	( )	( )
17. Other assets (Attach schedule.)		
18. Excessive reserves or undervalued assets (Attach schedule.)		
19. Totals (Add Lines 1 through 18.)		

Liabilities and Capital

	1. Beginning of year	2. End of year
20. Accounts payable		
21. Mortgages, notes, and bonds payable (one year old or less at balance sheet date and having a maturity of one year or less from original date incurred) (Complete Schedule B.)		
22. Other current liabilities (Attach schedule.)		
23. Loans from stockholders (Attach schedule.)		
24. Due to subsidiaries and affiliates		
25. Mortgages, notes, and bonds payable (more than one year old at balance sheet date or having a maturity of more than one year from original date incurred)		
26. Other liabilities (Attach schedule.)		
27. Capital stock: a. Preferred stock		
b. Common stock		
28. Paid-in or capital surplus		
29. Surplus reserves (Attach schedule.)		
30. Earned surplus and undivided profits		
31. Excessive reserves or undervalued assets		
32. Totals (Add Lines 20 through 31.)		

For Schedule A-1 see Revenue Information Bulletins (RIB) 05-026 and 06-026. Also see Revenue Ruling (RR) 06-010.
All applicable schedules must be completed. Complete lines 1 through 11 only if there is an end of year balance in the "Due to Subsidiaries and Affiliates" account (or an **equivalent account**) on the books of the corporation.

Schedule A-1 Computation of Franchise Tax Base		
1. Capital Stock:		
1A. Common Stock (Include paid-in or Capital Surplus)		00
1B. Preferred Stock (Include paid-in or Capital Surplus)		00
2. Total Capital stock (Add Lines 1A and 1B.)		00
3. Surplus and undivided profits		00
4. Surplus reserves (Include any excessive reserves or undervalued assets.)		00
5. Total – Add Lines 2, 3, and 4.		00
6. Due to subsidiaries and affiliates		00
7. Deposit liabilities to affiliates		00
8. Accounts payable less than 180 days old		00
9. Adjusted debt to affiliates (Subtract Lines 7 and 8 from Line 6.)		00
10A. If line 9 above is greater than zero, AND line 5 above is greater than or equal to zero, subtract line 5 from line 9. If both conditions of this line do not apply, skip to line 10B.		00
10A1. If line 10A is less than zero, enter zero on Line 11 and Line 24, column 3. If line 10A is greater than zero, multiply line 10A by 50% and print this amount on Line 11 and Line 24, column 3.		
10B. If line 9 is greater than zero, AND line 5 is less than or equal to zero, subtract line 5 from line 9. Multiply the difference by 50% and print the result here.		00
10B1. Enter the lesser of line 9 or Line 10B on Line 11 and Line 24, column 3. If line 9 equals line 10B, print that amount on line 11.		
11. Enter the appropriate amount from either Line 10A1 or 10B1.		00

	1 End of year	2 28% reduction for items of debt	3 Total (See note below.)
12. Accounts payable			
13. Mortgages, notes and bonds payable (one year old or less at balance sheet date and having a maturity of one year or less from original date incurred.) (Complete Schedule B.)			
14. Other current liabilities (Attach Schedule.) (Do Not include items of surplus.) See RIB 06-026.			
15. Loans from stockholders (Attach Schedule.)			
16. End of year balance due to subsidiaries and affiliates, less amount on Line 11. If less than zero, enter zero.			
17. Mortgages, notes and bonds payable (more than one year old at balance sheet date or having a maturity of more than one year from original date incurred.)			
18. Other liabilities (Attach schedule.) (Do Not include items of surplus.) See RIB 06-026.			
19. Capital Stock: Common Stock			
Preferred Stock			
20. Paid-in or capital surplus (Include items of paid-in capital in excess of par value.)			
21. Surplus reserves (Attach schedule.)			
22. Earned surplus and undivided profits			
23. Excess reserves or undervalued assets			
24. Additional surplus and undivided profits, from Line 11 above			
25. Total (Add Lines 12 through 24. Enter the Column 3 total on Page 2, Line 7A of CIFT-620.) Round to the nearest dollar.			

Note: Enter in Column 1 those items that are included in the franchise taxable base. Multiply Lines 12 through 18 by the percentage of reduction in Column 2. Subtract the result from Column 1 and enter the amount in Column 3.

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All applicable schedules must be completed.

Schedule B – Analysis of Schedule A1, Column 1, Lines 13, 15, and 18					
Original date of inception	**Due date**	**Payee**	**Installment amount**	**Balance due**	**Taxable amount**

Schedule C – Analysis of Schedule A, Column 2, Line 30 (Earned surplus and undivided profits per books)			
1. Balance at beginning of year		5. Distributions: a. Cash	
2. Net income per books		b. Stock	
3. Other increases (Itemize.)		c. Property	
		6. Other decreases (Itemize.)	
		7. Total (Add Lines 5 and 6.)	
4. Total (Add Lines 1, 2, and 3.)		8. Balance at end of year (Subtract Line 7 from Line 4.)	

Schedule D – Computation of Louisiana taxable income (Schedule D need not be completed if Schedule P of Form CIFT-620A is filed with this return.)		
1. Federal taxable income	1.	
Additions to Federal taxable Income		
2. Net operating loss deduction claimed on federal return	2.	
3. Dividends received deduction claimed on federal return	3.	
4. Louisiana income tax deducted on federal return	4.	
5. Other additions to federal taxable income (Attach schedule.)	5.	
6. Total additions (Add Lines 2 through 5.)	6.	
Subtractions from Federal Taxable Income		
7. Refunds of Louisiana income tax reported on federal return	7.	
8. Louisiana depletion in excess of federal depletion (Attach schedule.)	8.	
9. Expenses not deducted on the federal return due to Internal Revenue Code Section 280(C)	9.	
10. Other subtractions (Attach schedule.)	10.	
11. Total subtractions (Add Lines 7 through 10.)	11.	
12. Louisiana net income before S corporation exclusion, loss adjustments, and federal income tax deduction (Line 1 plus Line 6, less Line 11. Enter here and on Page 1, Line 1A of CIFT-620. Round to the nearest dollar.)	12.	

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Schedule E – Calculation of income tax

	Column 1 Net income in each bracket	RATE	Column 2 TAX
1. Enter the net taxable income from Page 1, Line 1F			
2. Calculation of tax			
a. First $25,000 of net income		x 4% =	
b. Next $25,000		x 5% =	
c. Next $50,000		x 6% =	
d. Next $100,000		x 7% =	
e. Over $200,000		x 8% =	
3. Add Lines 2a through 2e of Column 1 and enter here.			
4. Add Lines 2a through 2e of Column 2. Enter here and on Page 1, Line 2 of CIFT-620. Round to the nearest dollar.			

Schedule F – Calculation of franchise tax

1. Enter amount from Page 2, Line 7C or 8 of CIFT-620, whichever is greater.	
2. Enter first $300,000 of Line 1 above.	
3. Multiply the amount on Line 2 by $1.50 for each $1,000 or major fraction thereof and enter here.	
4. Subtract Line 2 from Line 1 and enter here.	
5. Multiply the amount on Line 4 by $3.00 for each $1,000 or major fraction thereof and enter here.	
6. Add Lines 3 and 5. Enter the result or $10.00, whichever is greater, here and on Page 2, Line 9 CIFT-620. Round to the nearest dollar.	

Schedule G – Reconciliation of Federal and Louisiana net income

(Complete Schedule G only if filing an apportionment and allocation schedule [Form CIFT-620A] with this return.)

Important! See R.S. 47:287.71 and R.S. 47:287.73 for information.

1. Enter total net income calculated under federal law before special deductions.		
2. Additions to federal net income:	a. Louisiana income tax	
	b.	
	c.	
	d.	
	e.	
	f.	
Subtractions from federal net income:	a. Dividends	
	b. Interest	
	c.	
	d.	
	e.	
	f.	
3. Louisiana net income from all sources (same as Schedule P, Line 26, of CIFT-620A)		

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All applicable schedules must be completed.

Enter your Revenue Account Number here. ▶ _____

Schedule H – Reconciliation of Income Per Books with Income Per Return

1. Net income per books		7. Income recorded on books this year, but not included in this return (Itemize.)	
2. Louisiana income tax			
3. Excess of capital loss over capital gains			
4. Taxable income not recorded on books this year (Itemize.)			
		8. Deductions in this tax return not charged against book income this year:	
		a. Depreciation	
		b. Depletion	
5. Expenses recorded on books this year, but not deducted in this return:		c. Other	
a. Depreciation			
b. Depletion			
c. Other			
		9. Total (Add Lines 7 and 8.)	
		10. Net income from all sources per return (Subtract Line 9 from Line 6.)	
6. Total (Add Lines 1 through 5.)			

Schedule I – Summary of Estimated Tax Payments

	Check number	Date	Amount
1. Credit from prior year return			
2. First quarter estimated payment			
3. Second quarter estimated payment			
4. Third quarter estimated payment			
5. Fourth quarter estimated payment			
6. Payment made with extension request			
7. Total			

Additional Information Required

1. Indicate principal place of business. _____

2. Describe the nature of your business activity and specify your principal product or service, both in Louisiana and elsewhere.

   Louisiana:
   _____
   _____
   _____

   Elsewhere:
   _____
   _____
   _____

3. Indicate the date and state of incorporation. _____

4. Indicate parishes in which property is located.
   _____
   _____
   _____

5. At the end of the taxable year, did you directly or indirectly own 50% or more of the voting stock of any corporation? ☐ Yes   ☐ No
   If "yes," show name, address, and percentage owned.
   _____
   _____
   _____
   _____
   _____
   _____

6. At the end of the taxable year, did any corporation, individual, partnership, trust, or association directly or indirectly own 50% or more of your voting stock? ☐ Yes   ☐ No
   If "yes," show name, address, and percentage owned.
   _____
   _____
   _____
   _____
   _____

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Corporation Apportionment and Allocation Schedules
COMPLETE ALL APPLICABLE SCHEDULES.

Enter your Revenue Account Number here. ▶ _____

Name as shown on CIFT-620	Income taxable period covered

Schedule M - Computation of Corporate Franchise Tax and Income Tax Property Ratios

1. Items	Located everywhere		Located in Louisiana		
			Franchise tax property factor	Income tax property factor	
	2. Beginning of year	3. End of year	4. End of year	5. Beginning of year	6. End of year
Intangible assets					
1. Cash......................................					
2. Notes and accounts receivable................					
3. Reserve for bad debts............................	( )	( )	( )		
4. Investment in U.S. govt. obligations.........					
5. Stock and obligations of subsidiaries.......					
6. Other investments (Attach schedule.)......					
7. Loans to stockholders					
8. Other intangible assets (Attach schedule.)					
9. Accumulated depreciation........................	( )	( )	( )		
10. Total intangible assets (Add Lines 1-9.) ..					
Real and tangible assets					
11. Inventories......................................					
12. Bldgs. and other depreciable assets........					
13. Accumulated depreciation........................	( )	( )	( )	( )	( )
14. Depletable assets..................................					
15. Accumulated depletion............................	( )	( )	( )	( )	( )
16. Land					
17. Other real & tangible assets (Attach sch.)					
18. Excessive reserves, assets not reflected on books, or undervalued assets.............					
19. Total real and tangible assets (Add Lines 11 through 18.)					
20. **Total assets (Add Lines 10 and 19.)**.....					
21. Enter amount **from Line 19** above..........					
22. Less real and tangible assets **not** used in production of net apportionable income (Attach schedule.)					
23. Balance					
24. Beginning of year balance.........................					
25. Total (Add Lines 23 and 24.).....................					

26. Franchise tax property ratio (Line 20, Column 4 ÷ Line 20, Column 3) .... __ __ __ . __ __ %

27. Income tax property ratio (Line 25, Column 6 ÷ Line 25, Column 3) .... __ __ __ . __ __ %

Schedule N - Computation of Corporate Franchise Tax Apportionment Percentage

1. Description of items used as ratios	2. Total amount	3. Louisiana amount	4. Percent (Col. 3 ÷ Col. 2)
1. Net sales of merchandise, charges for services, and other revenues			
A. Sales (See instructions.)................................			
B. Charges for services (See instructions.)...........................			
C. Other Revenues: Itemize. (See instructions.)			
(i) Rents and royalties			
(ii) Dividends and interest from subsidiaries			
(iii) Other dividends and interest			
(iv) All other revenues			
D. Total (Total the amounts in Cols. 2 and 3. Enter ratio in Column 4.) **IMPORTANT!** For taxpayers in the business of manufacturing, this is your apportionment ratio. See instructions.			__ __ __ . __ __ %
2. Franchise tax property ratio (Enter in Col. 4 the percent from Line 26, Schedule M.)..			__ __ __ . __ __ %
3. Total of applicable percents in Column 4			__ __ __ . __ __ %
4. Average of percents (Divide Line 3 by applicable number of ratios. Enter here and on Page 2, Line 7B of CIFT-620.)			__ __ __ . __ __ %

For Manufacturers
This is your apportionment ratio. Enter here and on Page 2, Line 7B of CIFT-620. Do NOT proceed further.

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Schedule P - Computation of Louisiana Net Income

Column 3 must be completed. Column 2 must also be completed if the separate accounting method is used.

Those corporations employing the separate accounting method should review R.S. 47:287.94H for guidance. **1. Items**	**2. LA amounts** (Lines 1 through 25)	**3. Totals**
1. Gross receipts_____Less returns and allowances_____		
2. Less: Cost of goods sold and/or operations (Attach schedules.)		
3. Gross profit		
4. Gross rents		
5. Gross royalties		
6. Income from estates, trusts, partnerships..		
7. Income from construction, repair, etc.		
8. Other income (Attach schedule.)		
9. Total income (Add Lines 3 through 8.)		
10. Compensation of officers		
11. Salaries and wages (not deducted elsewhere).......................................		
12. Repairs (Do not include cost of improvements or capital expenditures.)		
13. Bad debts		
14. Rent		
15. Taxes (Attach schedule.)		
16. Interest		
17. Contributions		
18. Depreciation (Attach schedule.)..		
19. Depletion (Attach schedule.)...		
20. Advertising		
21. Pension, profit sharing, stock bonus, and annuity plans		
22. Other employee benefit plans..		
23. Other deductions (Attach schedule.)		
24. Total deductions (Add Lines 10 through 23.)		
25. Net income from Louisiana sources (If separate [direct] method of reporting is used, enter here and on Line 31.) ..		
26. Net income from all sources (Subtract Line 24, Column 3 from Line 9, Column 3.)	■	
27. Allocable income from all sources (See instructions.) Attach schedule supporting each amount.		■
A. Net rents and royalties from immovable or corporeal movable property		■
B. Royalties from the use of patents, trademarks, etc. (See instructions.)..		■
C. Income from estates, trusts, and partnerships		■
D. Income from construction, repair, etc. (See instructions.)..		■
E. Other allocable income		■
28. Net income subject to apportionment (Subtract Lines 27A through 27E from Line 26, Column 3.)	■	
29. Net income apportioned to Louisiana (See instructions.)........................	■	
30. Allocable income from Louisiana sources (See instructions.) Attach schedule supporting each amount.		■
A. Net rents and royalties from immovable or corporeal movable property		■
B. Royalties from the use of patents, trademarks, etc. (See instructions.)..		■
C. Income from estates, trusts, and partnerships		■
D. Income from construction, repair, etc. (See instructions.)..		■
E. Other allocable income		■
31. Louisiana net income before loss adjustments and federal income tax deduction (Add Line 29, Column 3 to Lines 30A through 30E, Column 2 or enter amount from Line 25, whichever is applicable, here and on Page 1, Line 1A of Form CIFT- 620. Round to nearest dollar.)		

Schedule Q - Computation of Income Tax Apportionment Percentage

1. Description of items used as ratios	**2. Total amount**	**3. Louisiana amount**	**4. Percent (Col. 3 ÷ Col. 2)**
1. Net sales of merchandise and/or charges for services			**For Manufacturers or Merchandisers.** This is your apportionment ratio. Use this result in determining income apportioned to Louisiana on Line 29, Sch P above. Do NOT proceed further.
A. Sales (See instructions.)			
B. Charges for services (See instructions.)			
C. Other gross apportionable income................................			
D. Total (Enter total of Lines A, B, and C in Col. 2 and Col. 3.) (Enter ratio in Col. 4.) **IMPORTANT!** For taxpayers in the business of manufacturing or merchandising, this is your apportionment ratio. See instructions.…………………………			___ . ___ %
2. Wages, salaries, and other personal service compensation paid during the year (Enter amounts in Column 2 and Column 3, and ratio in Column 4.)			___ . ___ %
3. Income tax property ratio (Enter percentage from Line 27, Schedule M.)..			___ . ___ %
4. Total of percents in Column 4..			___ . ___ %
5. Average of percents (Use this result in determining income apportioned to Louisiana on Line 29, Schedule P above)........			___ . ___ %

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